



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Jefferson Fire Protection District**

Unit Code: **041/010/06** County: **Jefferson**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$651,083**

Equalized Assessed Valuation: **\$126,423,514**

Population: **11,212**

Employees:

Full Time: **4**

Part Time: **4**

Salaries Paid: **\$264,207**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$429.356</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$607.392</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$611.837</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$54</b>	\$91	\$65
Per Capita Expenditures:	<b>\$55</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$4.445</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>69.45%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$424.911</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$38</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$424.911</b>	\$70,663	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Joy Fire Protection District**

Unit Code: **066/030/06** County: **Mercer**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$108,680**

Equalized Assessed Valuation: **\$14,259,383**

Population: **1,900**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$13,625**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$69.168</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$81.653</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$85.913</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$43</b>	\$91	\$65
Per Capita Expenditures:	<b>\$45</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$4.260</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>75.55%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$64.908</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$34</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$64.908</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19.195</b>	\$130,387	\$100
Per Capita Debt:	<b>\$10</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Kaneville Fire Protection District

Unit Code: 045/080/06

County: Kane

Fiscal Year End:

4/30/2013

Accounting Method:

Cash

Appropriation or Budget:

\$668,037

Equalized Assessed Valuation:

\$48,152,297

Population:

1,367

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

\$404.047

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

\$296

\$89

\$52

Revenue Collected During FY 13:

\$274.265

\$189,336

\$125,214

Expenditures During FY 13:

\$199.070

\$194,806

\$117,634

Per Capita Revenue:

\$201

\$91

\$65

Per Capita Expenditures:

\$146

\$93

\$62

Revenues over (under) Expenditures:

\$75.195

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

240.74%

150.22%

88.23%

Ending Fund Balance for FY 13:

\$479.242

\$191,790

\$109,204

Per Capita Ending Fund Balance:

\$351

\$93

\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

\$

\$12,839

\$

Total Unreserved Funds:

\$404.047

\$72,778

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

\$

\$10,369

\$

Total Unrestricted Net Assets:

\$

\$70,663

\$



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kankakee Twp Fire Protection District**

Unit Code: **046/070/06** County: **Kankakee**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$282,000**

Equalized Assessed Valuation: **\$25,002,139**

Population: **1,850**

Employees:

Full Time:

Part Time: **26**

Salaries Paid: **\$25,806**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$167.276</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$641.209</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$810.454</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$347</b>	\$91	\$65
Per Capita Expenditures:	<b>\$438</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$169.245</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>30.60%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$248.031</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$134</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3.582</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$244.449</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$250.000</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$135</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kansas Fire Protection District**

Unit Code: **023/040/06**

County: **Edgar**

Fiscal Year End:

**4/30/2013**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$366,800**

Equalized Assessed Valuation:

**\$15,768,547**

Population:

**1,000**

Employees:

Full Time:

Part Time:

**27**

Salaries Paid:

**\$18,439**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$108.070**

**\$179,492**

**\$100,803**

Per Capita Beginning Fund Balance:

**\$108**

**\$89**

**\$52**

Revenue Collected During FY 13:

**\$111.078**

**\$189,336**

**\$125,214**

Expenditures During FY 13:

**\$115.208**

**\$194,806**

**\$117,634**

Per Capita Revenue:

**\$111**

**\$91**

**\$65**

Per Capita Expenditures:

**\$115**

**\$93**

**\$62**

Revenues over (under) Expenditures:

**-\$4.130**

**-\$5,470**

**\$4,909**

Ratio of Fund Balance to Expenditures:

**90.22%**

**150.22%**

**88.23%**

Ending Fund Balance for FY 13:

**\$103.940**

**\$191,790**

**\$109,204**

Per Capita Ending Fund Balance:

**\$104**

**\$93**

**\$55**

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$**

**\$12,839**

**\$**

Total Unreserved Funds:

**\$**

**\$72,778**

**\$**

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$63.906**

**\$10,369**

**\$**

Total Unrestricted Net Assets:

**\$40.034**

**\$70,663**

**\$**



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$7.028</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$7</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kell Fire Protection District**

Unit Code: 058/020/06

County: Marion

Fiscal Year End:

4/30/2013

Accounting Method:

Cash

Appropriation or Budget:

\$82,226

Equalized Assessed Valuation:

\$12,298,063

Population:

25,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$122.255**

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

**\$5**

\$89

\$52

Revenue Collected During FY 13:

**\$72.173**

\$189,336

\$125,214

Expenditures During FY 13:

**\$67.856**

\$194,806

\$117,634

Per Capita Revenue:

**\$3**

\$91

\$65

Per Capita Expenditures:

**\$3**

\$93

\$62

Revenues over (under) Expenditures:

**\$4.317**

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

**186.53%**

150.22%

88.23%

Ending Fund Balance for FY 13:

**\$126.572**

\$191,790

\$109,204

Per Capita Ending Fund Balance:

**\$5**

\$93

\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$**

\$12,839

\$

Total Unreserved Funds:

**\$14.370**

\$72,778

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$**

\$10,369

\$

Total Unrestricted Net Assets:

**\$**

\$70,663

\$



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kempton Fire Protection District**

Unit Code: 027/010/06

County: Ford

Fiscal Year End:

5/31/2013

Accounting Method:

Cash

Appropriation or Budget:

\$127,550

Equalized Assessed Valuation:

\$11,907,755

Population:

650

Employees:

Full Time:

Part Time:

30

Salaries Paid:

\$2,615

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$77.146**

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

**\$119**

\$89

\$52

Revenue Collected During FY 13:

**\$63.605**

\$189,336

\$125,214

Expenditures During FY 13:

**\$48.255**

\$194,806

\$117,634

Per Capita Revenue:

**\$98**

\$91

\$65

Per Capita Expenditures:

**\$74**

\$93

\$62

Revenues over (under) Expenditures:

**\$15.350**

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

**191.68%**

150.22%

88.23%

Ending Fund Balance for FY 13:

**\$92.496**

\$191,790

\$109,204

Per Capita Ending Fund Balance:

**\$142**

\$93

\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

\$

\$12,839

\$

Total Unreserved Funds:

\$

\$72,778

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

\$

\$10,369

\$

Total Unrestricted Net Assets:

\$

\$70,663

\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$70.604</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$109</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kendall Hill Fire Protection District**

Unit Code: **057/085/06** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,722**

Equalized Assessed Valuation: **\$9,386,490**

Population: **845**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$22.353</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$28.182</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$28.803</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$33</b>	\$91	\$65
Per Capita Expenditures:	<b>\$34</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$621</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>75.45%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$21.732</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$26</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$21.732</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kenney Fire Protection District**

Unit Code: 020/015/06 County: Dewitt

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$203,915

Equalized Assessed Valuation: \$26,296,648

Population: 1,200

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$5,050

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$100.068</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$83</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$150.142</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$91.358</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$125</b>	\$91	\$65
Per Capita Expenditures:	<b>\$76</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$58.784</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>173.88%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$158.852</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$132</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$158.852</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kewanee Fire Protection District**

Unit Code: **037/070/06** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$231,400**

Equalized Assessed Valuation: **\$31,974,461**

Population: **14,362**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$113,539**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$287.050</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$188.038</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$187.253</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$13</b>	\$91	\$65
Per Capita Expenditures:	<b>\$13</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$785</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>163.14%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$305.482</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$21</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$100.693</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$204.789</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Keyesport Fire Protection District**

Unit Code: **014/070/06** County: **Clinton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$260,000**

Equalized Assessed Valuation: **\$18,500,000**

Population: **1,500**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$95.587</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$64</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$82.956</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$57.155</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$55</b>	\$91	\$65
Per Capita Expenditures:	<b>\$38</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$25.801</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>212.38%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$121.388</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$81</b>	\$93	\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$50.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$33</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kickapoo Fire Protection District**

Unit Code: **092/050/06** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$81,000**

Equalized Assessed Valuation: **\$43,995,401**

Population: **30,000**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$271.251</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$86.328</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$79.692</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$3</b>	\$91	\$65
Per Capita Expenditures:	<b>\$3</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$6.636</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>348.70%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$277.887</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$9</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$277.887</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kilbourne Fire Protection District**

Unit Code: **060/040/06** County: **Mason**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$238,300**

Equalized Assessed Valuation: **\$7,082,131**

Population: **550**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$53.764</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$98</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$42.872</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$23.906</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$78</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>\$18.966</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>304.23%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$72.730</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$132</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kinmundy-Alma Fire Protection District**

Unit Code: 058/030/06 County: Marion

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$261,268

Equalized Assessed Valuation: \$26,249,135

Population: 25,000

Employees:

Full Time:

Part Time: 36

Salaries Paid: \$53,313

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$174.133</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$246.468</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$540.845</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$10</b>	\$91	\$65
Per Capita Expenditures:	<b>\$22</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$294.377</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>24.03%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$129.971</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$5</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18.571</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$111.400</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$250.215</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$10</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Kirkland Fire Protection District**

Unit Code: 019/050/06 County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$434,148

Equalized Assessed Valuation: \$72,929,990

Population: 2,478

Employees:

Full Time:

Part Time: 30

Salaries Paid: \$124,074

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$35.075</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$354.703</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$358.466</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$143</b>	\$91	\$65
Per Capita Expenditures:	<b>\$145</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$3.763</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>8.73%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$31.312</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$13</b>	\$93	\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$11.023</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$20.289</b>	\$70,663	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Knoxville Fire Protection District**

Unit Code: **048/070/06**

County: **Knox**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$320,480**

Equalized Assessed Valuation: **\$89,989,196**

Population: **6,000**

Employees:

Full Time:

Part Time: **83**

Salaries Paid: **\$37,869**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$84,337</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$250,914</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$216,794</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$36</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>\$34,120</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>54.64%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$118,457</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$118,458</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **La Motte Twp Fire Protection District**

Unit Code: **017/030/06** County: **Crawford**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$81,835**

Equalized Assessed Valuation: **\$25,428,627**

Population: **2,272**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$24,830**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$225.219</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$99</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$82.577</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$77.417</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>\$5.160</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>297.58%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$230.379</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$101</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lacon-Sparland Fire Protection District**

Unit Code: **059/020/06** County: **Marshall**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$554,130**

Equalized Assessed Valuation: **\$51,057,981**

Population: **3,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$11.977</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$353.003</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$314.104</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$110</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$98</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>\$38.899</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>16.20%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$50.876</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$390.987</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$122</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Ladd Fire Protection District**

Unit Code: **006/050/06**

County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$125,806**

Equalized Assessed Valuation: **\$21,476,350**

Population: **1,800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$281.104</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$156</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$79.012</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$108.415</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>-\$29.403</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>232.16%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$251.701</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$140</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$272.824</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$152</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Lafayette Fire Protection District

Unit Code: 087/020/06 County: Stark

Fiscal Year End: 8/31/2013

Accounting Method: Cash

Appropriation or Budget: \$106,000

Equalized Assessed Valuation: \$

Population: 800

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$975

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$92.579	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$116	\$89	\$52
Revenue Collected During FY 13:	\$66.979	\$189,336	\$125,214
Expenditures During FY 13:	\$51.515	\$194,806	\$117,634
Per Capita Revenue:	\$84	\$91	\$65
Per Capita Expenditures:	\$64	\$93	\$62
Revenues over (under) Expenditures:	\$15.464	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	209.73%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$108.043	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$135	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **LaHarpe Fire Protection District**

Unit Code: **034/040/06** County: **Hancock**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$170,395**

Equalized Assessed Valuation: **\$29,819,655**

Population: **950**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$13,740**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$47,431</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$135,338</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$151,956</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$142</b>	\$91	\$65
Per Capita Expenditures:	<b>\$160</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$16,618</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>20.28%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$30,813</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$32</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$59,669</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>-\$28,856</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$10.170</b>	\$130,387	\$100
Per Capita Debt:	<b>\$11</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Lake Egypt Fire Protection District**

Unit Code: **100/010/06** County: **Williamson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,310,486**

Equalized Assessed Valuation: **\$131,790,451**

Population: **8,500**

Employees:

Full Time: **10**

Part Time: **29**

Salaries Paid: **\$462,602**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$904.978</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$106</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$1.107.984</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$1.060.245</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$130</b>	\$235	\$202
Per Capita Expenditures:	<b>\$125</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$47.739</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>89.86%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$952.717</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$112</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,199	\$
Total Unreserved Funds:	<b>\$</b>	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$67.983</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>\$844.166</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,801,402</b>	\$1,867,875	\$371,338
Per Capita Debt:	<b>\$212</b>	\$79	\$23
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lake Springfield Fire Protection District**

Unit Code: 083/090/06 County: Sangamon

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$102,902

Equalized Assessed Valuation: \$34,809,361

Population: 1,100

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$27.559</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$104.358</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$99.055</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$95</b>	\$91	\$65
Per Capita Expenditures:	<b>\$90</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$5.303</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>33.18%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$32.862</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$30</b>	\$93	\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$34.476</b>	\$72,778	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Lake Villa Fire Protection District**

Unit Code: 049/060/06

County: Lake

Fiscal Year End:

4/30/2013

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,552,603

Equalized Assessed Valuation:

\$768,648,286

Population:

31,200

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$10,057

### Blended Component Units

Number Submitted = 1

Pension Fund

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$11.402.319**

\$2,821,062

\$1,413,612

Per Capita Beginning Fund Balance:

**\$365**

\$158

\$88

Revenue Collected During FY 13:

**\$6.310.315**

\$4,501,686

\$2,955,329

Expenditures During FY 13:

**\$5.577.688**

\$4,412,061

\$3,090,280

Per Capita Revenue:

**\$202**

\$235

\$202

Per Capita Expenditures:

**\$179**

\$233

\$200

Revenues over (under) Expenditures:

**\$732.627**

\$89,625

\$105,066

Ratio of Fund Balance to Expenditures:

**217.56%**

74.69%

49.04%

Ending Fund Balance for FY 13:

**\$12.134.946**

\$2,832,865

\$1,567,368

Per Capita Ending Fund Balance:

**\$389**

\$167

\$97

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

\$

\$10,199

\$

Total Unreserved Funds:

\$

\$23,277

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$198.183**

\$489,042

\$106,209

Total Unrestricted Net Assets:

**\$11.936.763**

\$2,335,410

\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2.625.000</b>	\$1,867,875	\$371,338
Per Capita Debt:	<b>\$84</b>	\$79	\$23
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Lake Zurich Rural Fire Protection District**

Unit Code: **049/070/06** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,227,500**

Equalized Assessed Valuation: **\$916,872,184**

Population: **20,000**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6.268.541</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$313</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$5.405.068</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$4.916.052</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$270</b>	\$235	\$202
Per Capita Expenditures:	<b>\$246</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$489.016</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>137.46%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$6.757.557</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$338</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>\$6.757.557</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$1,867,875	\$371,338
Per Capita Debt:	\$	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lamard Fire Protection District**

Unit Code: **096/020/06** County: **Wayne**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,028**

Equalized Assessed Valuation: **\$7,917,827**

Population: **1,422**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$21.978</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$36.379</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$34.028</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$26</b>	\$91	\$65
Per Capita Expenditures:	<b>\$24</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$2.351</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>71.50%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$24.329</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$17</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$24.329</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$98.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$69</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lamoille Fire Protection District**

Unit Code: **006/060/06** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$283,650**

Equalized Assessed Valuation: **\$28,225,019**

Population: **726**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$241.575</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$333</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$69.805</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$94.816</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$96</b>	\$91	\$65
Per Capita Expenditures:	<b>\$131</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$25.011</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>228.40%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$216.564</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$298</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2.801</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$213.763</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lanark Fire Protection District**

Unit Code: **008/020/06**

County: **Carroll**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,302,925**

Equalized Assessed Valuation: **\$142,595,582**

Population: **2,653**

Employees:

Full Time:

Part Time: **47**

Salaries Paid: **\$165,078**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$1,210,249</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$456</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$602,177</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$608,661</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$227</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$229</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>-\$6,484</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>197.77%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$1,203,765</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$454</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,203,765</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Latham Fire Protection District**

Unit Code: 054/050/06

County: Logan

Fiscal Year End:

5/31/2013

Accounting Method:

Cash

Appropriation or Budget:

\$105,000

Equalized Assessed Valuation:

\$18,764,641

Population:

1,000

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$1,250

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$39.130**

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

**\$39**

\$89

\$52

Revenue Collected During FY 13:

**\$92.626**

\$189,336

\$125,214

Expenditures During FY 13:

**\$81.909**

\$194,806

\$117,634

Per Capita Revenue:

**\$93**

\$91

\$65

Per Capita Expenditures:

**\$82**

\$93

\$62

Revenues over (under) Expenditures:

**\$10.717**

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

**60.86%**

150.22%

88.23%

Ending Fund Balance for FY 13:

**\$49.847**

\$191,790

\$109,204

Per Capita Ending Fund Balance:

**\$50**

\$93

\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$41.882**

\$12,839

\$

Total Unreserved Funds:

**\$7.965**

\$72,778

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

\$

\$10,369

\$

Total Unrestricted Net Assets:

\$

\$70,663

\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$236.054</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$236</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lawrence-Allison Fire Protection District**

Unit Code: 051/040/06 County: Lawrence

Fiscal Year End: 7/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$196,510

Equalized Assessed Valuation: \$46,933,826

Population: 7,140

Employees:

Full Time:

Part Time: 32

Salaries Paid: \$24,214

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$253.357</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$201.538</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$203.542</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$28</b>	\$91	\$65
Per Capita Expenditures:	<b>\$29</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$2.004</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>123.49%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$251.354</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$35</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$251.354</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Leaf River Fire Protection District

Unit Code: 071/030/06

County: Ogle

Fiscal Year End:

4/30/2013

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$175,700

Equalized Assessed Valuation:

\$22,058,615

Population:

450

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

\$630.209

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

\$1.400

\$89

\$52

Revenue Collected During FY 13:

\$182.101

\$189,336

\$125,214

Expenditures During FY 13:

\$147.234

\$194,806

\$117,634

Per Capita Revenue:

\$405

\$91

\$65

Per Capita Expenditures:

\$327

\$93

\$62

Revenues over (under) Expenditures:

\$34.867

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

451.71%

150.22%

88.23%

Ending Fund Balance for FY 13:

\$665.076

\$191,790

\$109,204

Per Capita Ending Fund Balance:

\$1.478

\$93

\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

\$

\$12,839

\$

Total Unreserved Funds:

\$

\$72,778

\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

\$406.495

\$10,369

\$

Total Unrestricted Net Assets:

\$258.581

\$70,663

\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$34.100</b>	\$130,387	\$100
Per Capita Debt:	<b>\$76</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lee Fire Protection District**

Unit Code: **052/060/06** County: **Lee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$141,450**

Equalized Assessed Valuation: **\$23,096,824**

Population: **596**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$2,645**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$105.091</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$176</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$120.590</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$86.633</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$202</b>	\$91	\$65
Per Capita Expenditures:	<b>\$145</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$33.957</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>160.50%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$139.048</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$233</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$139.048</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$119.385</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$200</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Leland Fire Protection District**

Unit Code: **050/050/06**

County: **Lasalle**

Fiscal Year End:

**4/30/2013**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$384,950**

Equalized Assessed Valuation:

**\$53,268,213**

Population:

**1,990**

Employees:

Full Time:

Part Time:

**45**

Salaries Paid:

**\$21,542**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$288.771**

**\$179,492**

**\$100,803**

Per Capita Beginning Fund Balance:

**\$145**

**\$89**

**\$52**

Revenue Collected During FY 13:

**\$162.049**

**\$189,336**

**\$125,214**

Expenditures During FY 13:

**\$152.623**

**\$194,806**

**\$117,634**

Per Capita Revenue:

**\$81**

**\$91**

**\$65**

Per Capita Expenditures:

**\$77**

**\$93**

**\$62**

Revenues over (under) Expenditures:

**\$9.426**

**-\$5,470**

**\$4,909**

Ratio of Fund Balance to Expenditures:

**195.38%**

**150.22%**

**88.23%**

Ending Fund Balance for FY 13:

**\$298.197**

**\$191,790**

**\$109,204**

Per Capita Ending Fund Balance:

**\$150**

**\$93**

**\$55**

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$**

**\$12,839**

**\$**

Total Unreserved Funds:

**\$298.197**

**\$72,778**

**\$**

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$**

**\$10,369**

**\$**

Total Unrestricted Net Assets:

**\$**

**\$70,663**

**\$**



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$153.751</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$77</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Lemont Fire Protection District**

Unit Code: **016/100/06** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,917,803**

Equalized Assessed Valuation: **\$1,156,424,569**

Population: **40,000**

Employees:

Full Time: **63**

Part Time: **13**

Salaries Paid: **\$5,951,253**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,384,780</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$60</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$10,391,712</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$9,392,382</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$260</b>	\$235	\$202
Per Capita Expenditures:	<b>\$235</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$999,330</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>28.05%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$2,634,110</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$66</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,199	\$
Total Unreserved Funds:	<b>\$</b>	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,130,584</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>-\$2,779,136</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$7,342,489</b>	<b>\$1,867,875</b>	<b>\$371,338</b>
Per Capita Debt:	<b>\$184</b>	<b>\$79</b>	<b>\$23</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.08%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$3,798</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$4,293</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$4,181</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.90%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$3,910</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lena Fire Protection District**

Unit Code: **089/060/06** County: **Stephenson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$404,655**

Equalized Assessed Valuation: **\$79,227,542**

Population: **4,516**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$1,050**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$65,516</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$232,073</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$592,011</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$51</b>	\$91	\$65
Per Capita Expenditures:	<b>\$131</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$359,938</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>6.75%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$39,989</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$9</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$44,112</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$39,989</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,100,471</b>	\$130,387	\$100
Per Capita Debt:	<b>\$244</b>	\$56	\$
General Obligation Debt over EAV:	<b>1.04%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Leroy Community Fire Protection District**

Unit Code: **064/120/06** County: **McLean**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$547,892**

Equalized Assessed Valuation: **\$78,159,495**

Population: **39,600**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$14,216**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$497.085</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$597.952</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$337.289</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$15</b>	\$91	\$65
Per Capita Expenditures:	<b>\$9</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$260.663</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>224.66%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$757.748</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$19</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$757.749</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$105.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$3</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lewistown Fire Protection District**

Unit Code: **029/100/06** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$195,000**

Equalized Assessed Valuation: **\$32,489,301**

Population: **3,000**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$7.964</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$182.834</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$185.832</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$61</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>-\$2.998</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>2.67%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$4.966</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$4.967</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$456.098</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$152</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lexington Fire Protection District**

Unit Code: **064/130/06** County: **McLean**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$146,550**

Equalized Assessed Valuation: **\$68,827,293**

Population: **2,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$139.647</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$486.652</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$326.426</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$232</b>	\$91	\$65
Per Capita Expenditures:	<b>\$155</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$160.226</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>91.87%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$299.873</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$143</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$103.020</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Leyden Fire Protection District**

Unit Code: **016/110/06** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,961,981**

Equalized Assessed Valuation: **\$217,939,052**

Population: **18,000**

Employees:

Full Time: **14**

Part Time: **41**

Salaries Paid: **\$1,001,259**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$894.580</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$2.440.722</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$2.481.174</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$136</b>	\$235	\$202
Per Capita Expenditures:	<b>\$138</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>-\$40.452</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>34.42%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$854.128</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$47</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,199	\$
Total Unreserved Funds:	<b>\$</b>	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>-\$56.077</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,885,508</b>	\$1,867,875	\$371,338
Per Capita Debt:	<b>\$105</b>	\$79	\$23
General Obligation Debt over EAV:	<b>0.21%</b>	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Liberty Fire Protection District**

Unit Code: **001/050/06** County: **Adams**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$317,714**

Equalized Assessed Valuation: **\$24,500,000**

Population: **23,000**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$7,375**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$12.931</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$92.452</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$4</b>	\$91	\$65
Per Capita Expenditures:	<b>\$</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$92.452</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>0.00%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$105.383</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$5</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$157.547</b>	\$130,387	\$100
Per Capita Debt:	<b>\$7</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Libertyville Fire Protection District**

Unit Code: **049/080/06** County: **Lake**

Fiscal Year End: **5/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,915,500**

Equalized Assessed Valuation: **\$687,216,753**

Population: **20,000**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$3,881,944</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$194</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$2,955,329</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$2,642,456</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$148</b>	\$235	\$202
Per Capita Expenditures:	<b>\$132</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$312,873</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>158.75%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$4,194,817</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$210</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,074,394</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>\$3,120,423</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$1,867,875	\$371,338
Per Capita Debt:	\$	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lima-Tioga Fire Protection District**

Unit Code: **001/060/06** County: **Adams**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,327**

Equalized Assessed Valuation: **\$15,338,090**

Population: **996**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$24.420</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$46.284</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$54.428</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$46</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$55</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>-\$8.144</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>29.90%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$16.276</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$53.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$53</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Limestone Fire Protection District**

Unit Code: **072/050/06** County: **Peoria**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,525,651**

Equalized Assessed Valuation: **\$183,339,251**

Population: **19,705**

Employees:

Full Time: **1**

Part Time: **31**

Salaries Paid: **\$187,422**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$733.444</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$789.469</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$431.008</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$40</b>	\$91	\$65
Per Capita Expenditures:	<b>\$22</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$358.461</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>253.34%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$1,091.905</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$55</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$87.838</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$1,014.802</b>	\$70,663	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6.495.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$330</b>	\$56	\$
General Obligation Debt over EAV:	<b>3.54%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Limestone Twp Fire Protection District**

Unit Code: **046/080/06** County: **Kankakee**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,026,431**

Equalized Assessed Valuation: **\$118,239,614**

Population: **5,000**

Employees:

Full Time:

Part Time: **51**

Salaries Paid: **\$86,177**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$34.438</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$765.301</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$788.641</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$153</b>	\$91	\$65
Per Capita Expenditures:	<b>\$158</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$23.340</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>10.92%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$86.098</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$17</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$86.098</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$261.786</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$52</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lincoln Fire Protection District**

Unit Code: **015/045/06** County: **Coles**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$576,525**

Equalized Assessed Valuation: **\$107,757,820**

Population: **4,725**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$14,859**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$410.953</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$87</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$285.734</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$749.263</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$60</b>	\$91	\$65
Per Capita Expenditures:	<b>\$159</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$463.529</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>33.85%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$253.625</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$54</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$263.708</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$302.307</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$64</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lincoln Rural Fire Protection District**

Unit Code: **054/060/06** County: **Logan**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$906,150**

Equalized Assessed Valuation: **\$81,906,228**

Population: **4,000**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>17</b>
Salaries Paid:	<b>\$333,988</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$44.843</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$583.274</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$587.433</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$146</b>	\$91	\$65
Per Capita Expenditures:	<b>\$147</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$4.159</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>6.93%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$40.684</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$10</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$56.040</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$925.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$231</b>	\$56	\$
General Obligation Debt over EAV:	<b>1.13%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lincolnshire Fields Fire Protection District**

Unit Code: **010/075/06** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,455**

Equalized Assessed Valuation: **\$71,401,590**

Population: **3,158**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$99.428</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$97.351</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$72.872</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$31</b>	\$91	\$65
Per Capita Expenditures:	<b>\$23</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$24.479</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>170.03%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$123.907</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$39</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$123.907</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Lincolnshire-Riverwoods(Vernon)  
Fire Protection District**

Unit Code: **049/130/06** County: **Lake**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,283,378**

Equalized Assessed Valuation: **\$1,170,583,167**

Population: **17,000**

Employees:

Full Time:	<b>47</b>
Part Time:	<b>12</b>
Salaries Paid:	<b>\$4,750,631</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7,301,447</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$429</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$9,560,777</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$8,588,407</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$562</b>	\$235	\$202
Per Capita Expenditures:	<b>\$505</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$972,370</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>96.34%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$8,273,817</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$487</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,199	\$
Total Unreserved Funds:	<b>\$</b>	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$35.307</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>\$5,338.625</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$1,867,875	\$371,338
Per Capita Debt:	\$	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lisbon-Seward Fire Protection District**

Unit Code: **047/020/06** County: **Kendall**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$334,500**

Equalized Assessed Valuation: **\$42,034,662**

Population: **500**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

Number Submitted = 1

Lisbon-Seward Fire Protection District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$315.627</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$631</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$134.816</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$134.863</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$270</b>	\$91	\$65
Per Capita Expenditures:	<b>\$270</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$47</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>226.93%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$306.049</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$612</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$7.550</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$135.242</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$44.528</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$89</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Lisle-Woodridge Fire Protection District**

Unit Code: **022/160/06** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,121,069**

Equalized Assessed Valuation: **\$2,016,657,545**

Population: **66,842**

Employees:

Full Time: **114**

Part Time:

Salaries Paid: **\$10,158,672**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$10,370,680</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$155</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$18,509,693</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$17,646,545</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$277</b>	\$235	\$202
Per Capita Expenditures:	<b>\$264</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$863,148</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>57.77%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$10,193,828</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$153</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,299,437</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>-\$2,434,850</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19,515.082</b>	\$1,867,875	\$371,338
Per Capita Debt:	<b>\$292</b>	\$79	\$23
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Little Mackinaw Fire Protection District**

Unit Code: **090/095/06** County: **Tazewell**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$211,806**

Equalized Assessed Valuation: **\$29,737,274**

Population: **1,575**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$63,021**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$279.782</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$211.806</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$246.777</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$134</b>	\$91	\$65
Per Capita Expenditures:	<b>\$157</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$34.971</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>99.20%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$244.811</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$155</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$244.811</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$62.000</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$39</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Little Rock-Fox Fire Protection District**

Unit Code: **047/030/06** County: **Kendall**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,187,952**

Equalized Assessed Valuation: **\$226,843,734**

Population: **11,500**

Employees:

Full Time:

Part Time: **73**

Salaries Paid: **\$447,481**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,205,194</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$2,632,687</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$4,353,655</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$229</b>	\$235	\$202
Per Capita Expenditures:	<b>\$379</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>-\$1,720,968</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>21.83%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$950,493</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$83</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,199	\$
Total Unreserved Funds:	<b>\$</b>	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>\$950,493</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.339.626</b>	<b>\$1,867,875</b>	<b>\$371,338</b>
Per Capita Debt:	<b>\$116</b>	<b>\$79</b>	<b>\$23</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.08%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$3,798</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$4,293</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$4,181</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.90%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$3,910</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Little Wabash Fire Protection District**

Unit Code: **024/035/06** County: **Edwards**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,250**

Equalized Assessed Valuation: **\$9,873,775**

Population: **2,043**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$11,868**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$44,046</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$84,483</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$64,971</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$41</b>	\$91	\$65
Per Capita Expenditures:	<b>\$32</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$19,512</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>97.83%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$63,558</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$31</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$63,558</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$175.705</b>	\$130,387	\$100
Per Capita Debt:	<b>\$86</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Little York Community Fire Protection District**

Unit Code: **094/020/06** County: **Warren**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$248,001**

Equalized Assessed Valuation: **\$17,938,092**

Population: **700**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$2,700**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$53.207</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$63.974</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$56.494</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$91</b>	\$91	\$65
Per Capita Expenditures:	<b>\$81</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$7.480</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>107.42%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$60.687</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$87</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Loami Fire Protection District**

Unit Code: **083/100/06** County: **Sangamon**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,784**

Equalized Assessed Valuation: **\$18,678,290**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$22.388</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$81.717</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$75.610</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$82</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$76</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>\$6.107</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>37.69%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$28.495</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$38,475</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$38</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Lockport Twp Fire Protection District**

Unit Code: **099/070/06** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,485,742**

Equalized Assessed Valuation: **\$1,523,604,883**

Population: **70,000**

Employees:

Full Time:	<b>88</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$8,188,036</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,845,748</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$17,045,659</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$15,574,462</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$244</b>	\$235	\$202
Per Capita Expenditures:	<b>\$222</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$1,471,197</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>36.94%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$5,752,545</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$82</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,199	\$
Total Unreserved Funds:	<b>\$</b>	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$100.382</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>\$4,882.198</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$12.102.615</b>	\$1,867,875	\$371,338
Per Capita Debt:	<b>\$173</b>	\$79	\$23
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Loda Fire Protection District**

Unit Code: **038/120/06** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$195,000**

Equalized Assessed Valuation: **\$41,133,584**

Population: **1,186**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$103.529</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$87</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$96.459</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$47.577</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$81</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>\$48.882</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>320.35%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$152.411</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$129</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$192.411</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Logan-Trivoli Fire Protection District**

Unit Code: **072/060/06** County: **Peoria**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$397,313**

Equalized Assessed Valuation: **\$108,163,203**

Population: **4,213**

Employees:

Full Time:

Part Time: **64**

Salaries Paid: **\$55,731**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$154.734</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$375.799</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$390.227</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$89</b>	\$91	\$65
Per Capita Expenditures:	<b>\$93</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$14.428</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>35.95%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$140.306</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$33</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$19.718</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$120.588</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **London Mills Fire Protection District**

Unit Code: **029/110/06** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$107,457**

Equalized Assessed Valuation: **\$24,000,000**

Population: **750**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$18,164**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$218.113</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$291</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$107.457</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$183.147</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$143</b>	\$91	\$65
Per Capita Expenditures:	<b>\$244</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$75.690</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>113.08%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$207.099</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$276</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$207.099</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$30.267</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$40</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Long Creek Fire Protection District

Unit Code: 055/050/06 County: Macon

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$425,000

Equalized Assessed Valuation: \$135,741,778

Population: 15,000

Employees:

Full Time: 2

Part Time: 24

Salaries Paid: \$128,957

### Blended Component Units

Number Submitted = 1

Firemen's Pension Fund

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$107.476</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$347.731</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$386.966</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$23</b>	\$91	\$65
Per Capita Expenditures:	<b>\$26</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>-\$39.235</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>17.63%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$68.241</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$5</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$68.241</b>	\$70,663	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Long Grove Rural Fire Protection District**

Unit Code: **049/090/06** County: **Lake**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,407,219**

Equalized Assessed Valuation: **\$514,539,222**

Population: **12,000**

Employees:

Full Time: **21**

Part Time: **18**

Salaries Paid: **\$2,340,018**

### Blended Component Units

Number Submitted = **1**

Long Grove Firefighters Pension

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,326,342</b>	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	<b>\$361</b>	\$158	\$88
Revenue Collected During FY 13:	<b>\$4,430,033</b>	\$4,501,686	\$2,955,329
Expenditures During FY 13:	<b>\$3,980,677</b>	\$4,412,061	\$3,090,280
Per Capita Revenue:	<b>\$369</b>	\$235	\$202
Per Capita Expenditures:	<b>\$332</b>	\$233	\$200
Revenues over (under) Expenditures:	<b>\$449,356</b>	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	<b>105.53%</b>	74.69%	49.04%
Ending Fund Balance for FY 13:	<b>\$4,200,698</b>	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	<b>\$350</b>	\$167	\$97

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$10,199	\$
Total Unreserved Funds:	<b>\$</b>	\$23,277	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$489,042	\$106,209
Total Unrestricted Net Assets:	<b>\$4,445,097</b>	\$2,335,410	\$1,178,713



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$1,867,875	\$371,338
Per Capita Debt:	\$	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Long Lake Fire Protection District

Unit Code: 057/090/06 County: Madison

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,668,359

Equalized Assessed Valuation: \$88,717,158

Population: 9,600

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$128.037	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$13	\$89	\$52
Revenue Collected During FY 13:	\$333.480	\$189,336	\$125,214
Expenditures During FY 13:	\$776.733	\$194,806	\$117,634
Per Capita Revenue:	\$35	\$91	\$65
Per Capita Expenditures:	\$81	\$93	\$62
Revenues over (under) Expenditures:	-\$443.253	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	101.04%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$784.784	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$82	\$93	\$55

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$250.826	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,000,537</b>	\$130,387	\$100
Per Capita Debt:	<b>\$104</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Long Point Fire Protection District

Unit Code: 053/060/06

County: Livingston

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$251,500

Equalized Assessed Valuation: \$22,132,854

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	\$125.370	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$125	\$89	\$52
Revenue Collected During FY 13:	\$77.151	\$189,336	\$125,214
Expenditures During FY 13:	\$54.839	\$194,806	\$117,634
Per Capita Revenue:	\$77	\$91	\$65
Per Capita Expenditures:	\$55	\$93	\$62
Revenues over (under) Expenditures:	\$22.312	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	269.30%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$147.682	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$148	\$93	\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$147.683	\$72,778	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Loraine Fire Protection District**

Unit Code: **001/070/06** County: **Adams**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,650**

Equalized Assessed Valuation: **\$5,379,023**

Population: **604**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	<b>\$17.418</b>	<b>\$179,492</b>	<b>\$100,803</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$89</b>	<b>\$52</b>
Revenue Collected During FY 13:	<b>\$27.267</b>	<b>\$189,336</b>	<b>\$125,214</b>
Expenditures During FY 13:	<b>\$24.828</b>	<b>\$194,806</b>	<b>\$117,634</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$91</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$93</b>	<b>\$62</b>
Revenues over (under) Expenditures:	<b>\$2.439</b>	<b>-\$5,470</b>	<b>\$4,909</b>
Ratio of Fund Balance to Expenditures:	<b>79.98%</b>	<b>150.22%</b>	<b>88.23%</b>
Ending Fund Balance for FY 13:	<b>\$19.857</b>	<b>\$191,790</b>	<b>\$109,204</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$93</b>	<b>\$55</b>

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$12,839</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$72,778</b>	<b>\$</b>

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	<b>\$</b>	<b>\$10,369</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$70,663</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$59.907</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$99</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lostant Fire Protection District**

Unit Code: **050/060/06**

County: **Lasalle**

Fiscal Year End:

**5/31/2013**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$135,000**

Equalized Assessed Valuation:

**\$23,798,750**

Population:

**1,500**

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$70.734**

**\$179,492**

**\$100,803**

Per Capita Beginning Fund Balance:

**\$47**

**\$89**

**\$52**

Revenue Collected During FY 13:

**\$92.085**

**\$189,336**

**\$125,214**

Expenditures During FY 13:

**\$113.985**

**\$194,806**

**\$117,634**

Per Capita Revenue:

**\$61**

**\$91**

**\$65**

Per Capita Expenditures:

**\$76**

**\$93**

**\$62**

Revenues over (under) Expenditures:

**-\$21.900**

**-\$5,470**

**\$4,909**

Ratio of Fund Balance to Expenditures:

**42.84%**

**150.22%**

**88.23%**

Ending Fund Balance for FY 13:

**\$48.834**

**\$191,790**

**\$109,204**

Per Capita Ending Fund Balance:

**\$33**

**\$93**

**\$55**

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$**

**\$12,839**

**\$**

Total Unreserved Funds:

**\$112.553**

**\$72,778**

**\$**

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$**

**\$10,369**

**\$**

Total Unrestricted Net Assets:

**\$**

**\$70,663**

**\$**



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$431.832</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$288</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Lovington Fire Protection District

Unit Code: 070/040/06 County: Moultrie

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$203,950

Equalized Assessed Valuation: \$21,164,559

Population: 1,300

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$7,050

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:	\$128,798	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$99	\$89	\$52
Revenue Collected During FY 13:	\$86,471	\$189,336	\$125,214
Expenditures During FY 13:	\$64,555	\$194,806	\$117,634
Per Capita Revenue:	\$67	\$91	\$65
Per Capita Expenditures:	\$50	\$93	\$62
Revenues over (under) Expenditures:	\$21,916	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	233.47%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$150,714	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$116	\$93	\$55

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$204.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$157</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Ludlow Fire Protection District**

Unit Code: **010/080/06** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$87,953**

Equalized Assessed Valuation: **\$16,678,510**

Population: **1,130**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$121.208</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$87.951</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$76.019</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$78</b>	\$91	\$65
Per Capita Expenditures:	<b>\$67</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$11.932</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>175.14%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$133.140</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$118</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$308.000</b>	\$130,387	\$100
Per Capita Debt:	<b>\$273</b>	\$56	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lynch Area Fire Protection District**

Unit Code: **092/055/06** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$208,366**

Equalized Assessed Valuation: **\$18,002,825**

Population: **4,300**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$17.977</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$235.881</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$214.876</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$55</b>	\$91	\$65
Per Capita Expenditures:	<b>\$50</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$21.005</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>18.14%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$38.982</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$9</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$38.982</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$244.921</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$57</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Lynnvile-Scott-White Rock Fire Protection District**

Unit Code: **071/040/06** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$418,738**

Equalized Assessed Valuation: **\$61,944,077**

Population: **5,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,004,613</b>	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	<b>\$197</b>	\$89	\$52
Revenue Collected During FY 13:	<b>\$485,451</b>	\$189,336	\$125,214
Expenditures During FY 13:	<b>\$383,204</b>	\$194,806	\$117,634
Per Capita Revenue:	<b>\$95</b>	\$91	\$65
Per Capita Expenditures:	<b>\$75</b>	\$93	\$62
Revenues over (under) Expenditures:	<b>\$102,247</b>	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	<b>288.84%</b>	150.22%	88.23%
Ending Fund Balance for FY 13:	<b>\$1,106,860</b>	\$191,790	\$109,204
Per Capita Ending Fund Balance:	<b>\$217</b>	\$93	\$55

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,839	\$
Total Unreserved Funds:	<b>\$</b>	\$72,778	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$10,369	\$
Total Unrestricted Net Assets:	<b>\$1,106,860</b>	\$70,663	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$26.681</b>	<b>\$130,387</b>	<b>\$100</b>
Per Capita Debt:	<b>\$5</b>	<b>\$56</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$203</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$772</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$734</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$38</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.07%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$257</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	<b>\$</b>